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Resolution 99-4
Model Direct Payment Permit Regulation

WHEREAS, the Multistate Tax Commission participated in the formation of a task force of state tax administrators and taxpayer representatives to address the issues posed by the use of EDI technology and other electronic business processes, and

WHEREAS, this Task Force is formally titled the Task Force on EDI Audit and Legal Issues for Tax Administration, and is composed of representatives of the Committee on State Taxation (COST), Institute of Professionals in Taxation (IPT), Tax Executives Institute (TEI), Multistate Tax Commission (MTC), Federation of Tax Administrators (FTA) and commissioners from several state tax administration agencies, and

WHEREAS, the Task Force has approved a *Model Direct Payment Regulation* that provides simplified, consistent rules for direct pay authorization and focuses on the business process of a taxpayer in determining whether direct pay authority should be granted and,

WHEREAS, the Task Force is interested in gaining widespread endorsement for this regulation and has requested that the Multistate Tax Commission consider the regulation as a possible uniformity recommendation to the states, and consider holding a public hearing on the model regulation as part of the MTC uniformity process, and

WHEREAS, the regulation is believed to represent an appropriate balance between the interests of tax administrators and taxpayers and will provide a measure of consistency and uniformity for taxpayers and promote effective tax administration, now, therefore, be it

RESOLVED, that the Multistate Tax Commission thank all individuals who devoted their time and effort in developing and refining the *Model Direct Payment Regulation*, and be it further

RESOLVED, that the Multistate Tax Commission respectfully recommends that its members as well as taxpayers and their representatives examine the model regulation and offer comments to the public hearing process of the Multistate Tax Commission, and be it finally

RESOLVED, that the Multistate Tax Commission respectfully encourages its members to work with taxpayers in addressing issues associated with the expanded use of

38 direct pay authority and to share experiences and approaches with other states.

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40 Adopted the 30th day of July 1999, by the Multistate Tax Commission.

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Attest: _____

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Dan R. Bucks

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Executive Director

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